

Chapter 632 of the Acts of 1974 amended the Act to authorize and direct the Board of Public Works to increase the total amount of funds which the State of Maryland is authorized to borrow under the "Outdoor Recreation Land Loan of 1969" to the aggregate amount of \$82,000,000, the net actual cash proceeds of which are to be expended to fund Program Open Space.

Chapter 564 of the Acts of 1975 amended the Act to authorize and direct the Board of Public Works to increase the total amount of funds which the State of Maryland is authorized to borrow under the "Outdoor Recreation Land Loan of 1969" to the aggregate amount of \$88,000,000, the net actual cash proceeds of which are to be expended to fund Program Open Space.

It was the intention of the General Assembly of Maryland in enacting the Act that the bonds evidencing the Outdoor Recreation Land Loan of 1969 would be sold over a period of years, beginning with fiscal year 1970, and that appropriation of the net actual cash proceeds realized from the sale of these bonds would be made annually by laws of the General Assembly designating the State and local projects to which these proceeds would be allocated.

Chapter 626 of the Acts of 1972 and Chapter 433 of the Acts of 1977 extended until 1990 the life of Program Open Space, including the period of time in which the bonds evidencing the Outdoor Recreation Land Loan of 1969 would be sold.

The primary source of debt service for the Outdoor Recreation Land Loan of 1969 is the State Property Transfer Tax laid by Section 6 of the Act and imposed pursuant to Section 278A of Article 81 of the Annotated Code of Maryland, and the secondary source of debt service is the ad valorem property tax levied and imposed by Section 7 of the Act.

A question exists as to whether, considering the decisions of the Court of Appeals of Maryland in *Panitz v. Comptroller*, 247 Md. 501 (1967), and *Belensen v. Maryland Airport Authority*, 253 Md. 490 (1969), the General Assembly can make the annual appropriations intended to be made under the Act without in the same bill expressly providing for the collection of an annual tax or taxes sufficient to cover the debt service on the bonds which will be sold under the Act to fund these appropriations.

The General Assembly wishes to resolve this question by repealing the tax provisions of the Act, being Sections 6 and 7, as amended by Chapter 4 of the Acts of the Special Session of December 16, 1969, and by reenacting those provisions, without amendments.

Pursuant to a policy that unnecessary authorizations to borrow should be repealed, Chapter 563 of the Acts of 1979 amended the Act to reduce the total authorization to borrow for Program Open Space from \$88,000,000 to \$56,000,000.